APPENDIX VI.

[Vide *Answer to Question 18 (a), (c) and (d)*]

(*a*) Total number of Middle Schools in the State—Districtwar:—

District	For Boys	For Girls
Bangalore	40	7
Kolar	25	3
Tumkur	37	3
Mysore	61	7
Hassan	18	1
Kadur	14	1
Shimoga	22	1
Chitaldrug	23	2
Total ..	240	25

(*c*) Total strength of Middle Schools—Commuity-war:—

Communities	Boys	Girls
Europeans	185	245
Indian Christians	412	203
Mohamedans	1,827	79
Brahmins	7,628	741
Kshatriyas	514	43
Vaishyas	1,011	14
Lingayets	2,754	54
Vokkaligars	2,309	57
Other High Caste Hindus	3,185	98
Jains	224	23
Low Castes	1,061	28
Parsis	2	3
Others	844	18
Total ..	21,956	1,606

(*d*) The total number of boys who appeared* for the Lower Secondary Examination in Kannada and English —Districtwar, and the number of successful candidates thereat:—

District	English Lower Secondary		Kannada Lower Secondary	
	Number appeared	Number passed	Number appeared	Number Passed
Bangalore	1,714	630	576	151
Kolar	643	198	288	62
Tumkur	733	264	647	191
Mysore	1,269	469	581	157
Hassan	222	106	244	63
Kadur	314	118	191	30
Shimoga	410	126	252	67
Chitaldrug	496	153	611	149
Total ..	5,801	2,064	3,390	870

*Appeared means registered.

APPENDIX VII.

(*Vide* Answer to Question 20.)

STATEMENT 1.—Statement showing the number of appplications received, the communities to which the applicants belong, the number of applicants given seats from 1924 onwards to the M.B.B.S. Class (College).

Community	1924-25			1925-26			1926-27			1927-28			1928-29		
	No. applied	No. of seats given	No. joined	No. applied	No. of seats given	No. joined	No. applied	No. of seats given	No. joined	No. applied	No. of seats given	No. joined	No. applied	No. of seats given	No. joined
Brahmins ..	97	12	16	41	13	16	30	12	12	30	17	12	27	15	12
Rajaputs ..	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..
Lingayets ..	3	1	..	2	2	1	4	1	..	3	1	1	..		..
Mohamadans ..	8	2	1	4	1	..	1	1	1	1	1	1	1	1	1
Vyshyas ..	2	1	..	..	..	..	1	..	..	1	1	1	..	..	..
Jains ..	1	1	..	1	1	..	..	..	..	..	..	..	1	..	..
Coorgi .	..	..	..	1	1	1	..	..	..	..	..	..	..	..	..
Naidus ..	..	..	..	1	..	..	3	1	1	1	1	1	..	..	..
Vokkaligas ..	1	1	1	1	..	..	..	..	..	..	..	..	1	1	1
Devangas ..	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..

Balajiga ..	..	..	..	1	..	..	1	..	..	1	1	1	1	1	1
Christians ..	4	..	..	2	..	..	1	1	1	..	..	..	5	1	3
Jetties ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mudaliars ..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..
Gollars ..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..
Parsees ..	1	..	..	..	..	..	1	1	1	..	..	..	..	..	..
Kurubas ..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..
Adidravida ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kshatriyas ..	1	..	..	1	..	..	1	..	..	2	1	1	1	1	1
Bengali ..	1	..	..	1	..	..	..	..	..	2	..	..	1	..	..
Kunchitigar ..	..	..	..	..	..	..	1	1	1	..	..	..	..	..	..
Pallegar ..	1	..	..	1	..	..	..	..	..	..	..	..	..	..	..
Nairs ..	..	..	..	..	..	..	..	..	..	1	..	..	.1	..	..
Total ..	122	20	20	57	18	18	47	18	17	42	23	18	41	20	19

APPENDIX VII—*contd.*

(*Vide* Answer to Question 20.)

STATEMENT 2.—Statement showing the number of applications received, the communities to which the applicants belonged, the number of applicants given seats from 1924 onwards to the L.M.P. Class (School).

Community	1924-25			1925-26			1926-27			1927-28			1928-29		
	No. applied	No. of seats given	No. joined	No. applied	No. of seats given	No. joined	No. applied	No. of seats given	No. joined	No. applied	No. of seats given	No. joined	No. applied	No. of seats given	No. joined
Brahmins ..	90	20	24	52	11	10	41	7	13	60	6	10	44	12	15
Mohamadans ..	6	4	3	7	1	..	5	2	2	8	1	1	3	1	..
Naidus ..	11	3	1	3	1	1	1	..	..	1	1	..	2	2	2
Mudaliars ..				8	2	4	..	..	..	3	2	1	4	1	1
Christians ..	5	3	3	10	1	1	5	2	1	9	2	1	7	2	4
Lingayets ..	4	4	1	5	2	2	5	1	..	9	2	3	3	1	1
Vokkaligars ..	8	3	2	4	..	..	2	2	..	..	..	..	2	..	..
Ursu ..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..
Jetty ..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..
Satani ..	1	1	..	1	..	..	1	..	..	..	..	..	2	1	2

Banajiga ..	..	..	..	2	..	..	1	..	..	1	1	1	2	1	1
Nairs ..	..	..	..	1	..	..	1	..	..	..	..	..	1	..	..
Kaniyar ..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..
Kshatriya ..	..	..	..	..	..	..	..	..	..	2	1	2	1	..	..
Jains ..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..
Kunchatigar ..	..	..	..	..	..	..	1	1	..	..	..	..	1	..	..
Vyshyas ..	1	1	..	1	..	..	1	..	..	2	..	..	1	1	..
Marathas ..	..	..	..	..	..	..	1	1	1	..	..	..	1	1	..
Adikarnataka ..	..	.	..	..	..	..	1	..	..	1	..	..	1	..	..
Naige (weavers)	2	1	1	1	..	..	..	..	..	..	..	..	1	..	..
Pillai ..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..
Gollas ..	1	1	1	..	..	..	..	..	..	2	2	1	1	1	1
Kumbars ..	..	..	..	..	..	..	..	..	..	2	1	..	..	..	..
Anglo-Indians ..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..
Kayastha ..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..
Darji ..	1	1	..	..	..	..	1	1	..	..	..	..	..	..	..
Kurubars ..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..
Pattegar .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coorgi ..	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..
Rajput ..	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..
Barber ..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	133	45	38	98	18	18	68	17	17	104	20	20	80	25	27

Note.—This statement excludes stipend students selected by the Senior Surgeon which information is given in Statement 3.

APPENDIX VII—*concld.*

[*Vide* Answer to Question 20.]

STATEMENT 3.

Statement showing the Scholarships and Stipends awarded since 1924 and the communities to which the scholars belonged.

Communities	M.B.B.S. (College)					L.M.P. (School)					Remarks
	1924-25	1925-26	1926-27	1927-28	1928-29	1924-25	1925-26	1926-27	1927-28	1928-29	
Brahmins ..	3	4	3	2	1	2	1	1	1	1	
Mahomedan ..	1	..	..	1	1	1	1	1	1	1	
Christian ..	1	..	1	..	1	2	3	4	4	3	*Note.*—The lady students, both in the L.M.P. and M.B.B.S. sections, and all stipend students in the L.M.P. section are exempted from paying fees. Except these there are no free-studentships in this College.
Lingayet ..	..	1	..	..	..	..	..	1	1	1	
Naidu ..	..	..	1	1	..	..	..	..	1	1	
Kunchatigar ..	..	..	Sex 1	..	..	..	..	..	..	..	
Balajiga ..	..	..	..	Sex 1	1	..	..	.	..	..	
Vyshya ..	..	..	..	1	..	..	..	..	..	..	
Kshatriya ..	..	..	..	..	1	..	..	..	1	..	
Vokkaliga ..	..	..	..	..	..	2	1	..	..	1	
Maratha ..	..	..	..	..	..	..	..	1	..	..	
Ursu ..	..	..	..	..	..	..	1	..	..	..	
Pallegar ..	..	..	..	..	..	..	1	..	..	..	
Total ..	5	5	6	6	5	7	8	8	9	8	

APPENDIX VIII.

[*Vide* Answer to Question 31 (*a*).]

LAW SECRETARIAT.

No. P. 322—Cts. 308-26-7, dated 14-16th July 1928.

Under Section 16 of the Code of Criminal Procedure, 1904, the Government of His Highness the Maharaja are pleased to issue the following rules to regulate the classes of cases to be tried and the conduct of trials by Benches of of Honorary Magistrates, in supersession of the existing rules on the subject:—

1. Subject to Rule 7 *infra* each Bench shall try such cases or classes of cases as the District Magistrate may, by special or general order, from time to time, direct. Provided that without the special permission of the District Magistrate, the Bench shall not try any case in which a Government servant is concerned as complainant or accused.

2. The District Magistrate shall fix the place and the dates and hours at which the Bench shall sit.

Provided that the Bench may hold one or more adjourned sittings or work beyond its term, if this is found necessary for the disposal of business or of part-heard cases.

3. The Chairman of the Bench for the time being shall be the Magistrate of highest powers present at a sitting. When two or more are of equal powers, the Bench may elect its own Chairman, provided always that it shall be in the discretion of the Disirict Magistrate subject to such orders as Government may pass generally or in each case, to appoint the Chairman for each time of sitting, or generally.

4. The Chairman with one other member shall form a quorum.

Provided that Patels shall not as Honorary Magistrates try police cases arising within their Pateli jurisdiction.

5. It shall be the duty of the Chairman to maintain order, conduct the proceedings of Court, and exercise all the functions in that behalf usually exercised the by a Magistrate when sitting alone. It shall be open to any member of the Bench to put any questions to parties or witnesses, either direct or through the Chairman, as the latter may deem advisable, and to suggest any matter for the Chairman's consideration.

6. In the trial of ordinary cases the Chairman shall generally record the evidence and judgment; but such duty may, with his consent, be performed by any one of his colleagues.

In the trial of summary cases where the Bench has been invested with summary powers, the necessary record shall be prepared by the Chairman or one of his colleagues; but, in every case, the record must be signed by each member of the Bench who is present.

7. Each member of the Bench shall have a voice in deciding as to the admissibility of evidence and in the finding and sentence. In a Bench of three or other uneven number of members, the opinion of the majority shall prevail. When a Bench is composed of not more than two members and they differ in opinion, the Chairman shall have a second or casting vote. In the case of a Bench consisting of an even number of members more than two and their opinion is equally divided the Chairman shall have a second or casting vote. When the Bench differ in opinion, any dissentient member may write a separate judgment.

8. Benches of Magistrates at Taluk Headquarters are invested with power to try cases of theft where the value of the property does not exceed Rs. 50 and those at District Headquarter towns with the full powers of a Third Class Magistrate.

By Order,

N. SEETHARAMAIYA,

For *Secretary to Government,*

Law Department.

APPENDIX IX.

[*Vide* Answer to Question 43 (2).]

Statement of Births and Deaths in the Malnad Districts during the past 5 years.

Year	Mysore	Hassan	Shimoga	Kadur
Births—				
1923	22,563	9,155	5,333	5,333
1924	21,939	8,597	9,976	5,002
1925	26,085	6,759	7,653	4,342
1926	26,053	9,189	8,890	4,917
1927	22,534	8,111	8,706	4,725
Deaths—				
1923	20,311	12,601	9,086	6.547
1924	32,058	17,733	12,094	9,148
1925	25,535	11,903	9,911	7,683
1926	18,574	8,789	12,344	6,838
1927	17,835	7,666	10,469	6,191

APPENDIX X.

[*Vide* Answer to Question 43 (3) (*a*).]

List showing names of places in rural areas of the Malnad Districts where there are dispensaries (Hobliwar).

District	Places where there are dispensaries	Hoblies to which they belong	Remarks
1. Kadur ..	1. Aldur ..	Aldur	Besides these, there are 6 dispensaries situated at the Taluk Headquarters of the District.
	2. Attigundi ..	Jagar	
	3. Gonibid ..	Gonibid	
	4. Santheveri ..	Chikmagalur	
	5. Lakkavalli ..	Lakkavalli	
	6. Balur ..	Balur	
	7. Balehonnur ..	Balehonnur	
	8. Bidare ..	Bidare	
	9. Kalasa ..	Kalasa	
	10. Sallebyle ..	Bagunji	
	11. Basarikatte ..	Megunda	
	12. Ajjanapura ..	Ajjanapura	
	13. Bukkambudi ..	Sivane	
	14. Sakrepatna ..	Sakrepatna	
	15. Birur ..	Birur	
	16. Hariharapura ..	Hariharapura	
2. Shimoga ..	1. Annavathi ..	Annavathi	Besides, there are 8 dispensaries situated at the Taluk Headquarters of the District.
	2. Santhebannur ..	Santhebannur	
	3. Mandagadde ..	Mandagadde	
	4. Ananthapur ..	Ananthapur	
	5. Humchadakatte ..	Humchadakatte	
	6. Magarvalli ..	Agumbe	
	7. Kallurkatte ..	Kallurkatte	
	8. Nyamati ..	Belugalli	
	9. Agumbi ..	Agumbi	
	10. Devangi ..	Muthur	
	11. Shiralkoppa ..	Udagani	
	12. Bhadravathi ..	Bhadravathi	
	13. Thagarthi ..	Belandur	
	14. Sulegodu ..	Nagar	
	15. Candraguthi ..	Chandraguthi	
	16. Maloor ..	Mandagadde	
	17. Aralgode ..	Bharangi	
	18. Basavapatna ..	Basavapatna	
3. Mysore ..	1. Maddur ..	Maddur	Besides these, there are 13 dispensaries situated at the Taluk Headquarters of the District.
	2. Sargur ..	Sargur	
	3. Periapatna ..	Periapatna	
	4. Bannur ..	Bannur	
	5. Hura ..	Hura	
	6. Saligrama ..	Saligram	
	7. Melkote ..	Melkote	

APPENDIX X—*concld.*

District	Places where there are dispensaries	Hoblies to which they belong	Remarks
	8. Bettadapura ..	Bettadapura	
	9. Bellur ..	Nelligere	
	10. Bedagulli ..	Harathanahalli	
	11. Arakere ..	Arakere	
	12. Akkihebbal ..	Akkihebbal	
	13 Kagalwady ..	Chandakawady	
	14. Nisana ..	Antharasanthe	
	15. Hampapur ..	Hampapur	
	16. Karimuddanahalli	Bilikere	
	17. Bilikere ..	Do	
	18. Talkad ..	Talkad	
	19. Yelandur (Jahagir) ..	Yelandur	
4. Hassan ..	1. Yeslurpet ..	Yeslurpet	Besides these, there are 7 dispensaries situated at the Taluk Headquarters.
	2. Banawar ..	Banawar	
	3. Arehalli ..	Arehalli	
	4. Honbal ..	Honbal	
	5. Belagodu ..	Belagodu	
	6. Kenchammanahoskote ..	Kenchammanahoskote	
	7. Konanur ..	Konanur	
	8. Halkur ..	Kanakatte	
	9. Sukravarasante ..	..	
	10. Hiresave ..	Hiresave	
	11. Sravanabelgola ..	Sravanbelgola	
	12. Nuggihalli ..	Nuggihalli	
	13. Rayarkoppal ..	Megge	
	14. Kundur ..	Kundur	
	15 Grama ..	Grama	
	16. Gandasi ..	Gandasi	
	17. Bylahalli ..	Saligame	
	18. Halebid ..	Halebid	
	19. Halli-Mysore ..	Doddakadanur	

APPENDIX XI.

[*Vide* Answer to Question 44 (3).]

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

READ AGAIN—

Government Order No. 9280-97—L.B. 78-18-1, dated 24th January 1919, issuing instructions for the revision of the system of management and control of Local Fund roads.

ORDER No. L. 4447-66—L.B. 99-22-1, DATED 16TH DECEMBER 1922.

With a view to lay down more definitely the official relationship of the Executive Engineers with the Presidents of District Boards in regard to the execution of works financed by the District Boards, the following revised instructions are issued, in supersession of those embodied in the Government Order read above:—

(1) The estimates for all District Fund works to be carried out by the Public Works Department will be sent to the President, District Board, for countersignature in token of approval.

(2) After the estimates are sanctioned by competent authority, copies of the abstracts of estimates will be furnished to the Presidents of the District Boards for reference.

(3) A statement of the monthly expenditure on each work will be sent to the Presidents of the District Boards for information every month to keep them informed of the progress. In the matter of road repairs, the nature of the works carried out will be shown in the remarks column in the same manner as for other works.

(4) Executive Engineer's notes of inspection of District Fund roads (instructions of a purely technical nature omitted) will be sent to the Presidents of the District Boards when they are of sufficient importance.

(5) Should the District Boards pass any resolutions on the monthly statement of expenditure or the inspection notes, the Executive Engineers will take such action as may be necessary to give effect to the said resolutions except in the case of any difference of opinion when the matter shall

be referred to the Chief Engineer (Roads and Buildings) for orders.

(6) The District Board will, after the receipt of estimates from the Taluk Boards, forward to the Executive Engineer of the District a list of all the works required to be carried out by the Public Works Department during the ensuing year, for entering the probable cost of each work and for including any work or works which he may consider necessary. The Executive Engineer will then return the list to the District Board.

(7) Immediately the District Board Budget is submitted to Government, extracts of the portions relating to works to be executed by the Public Works Department will be furnished to the Executive Engineer with a view to his arranging for the preparation of the necessary estimates in time. As soon as Government sanction to the Budget is received by the District Board, extracts from the same will be furnished to the Executive Engineer so that that the preparation of estimates for works disallowed by Government may not be proceeded with.

(8) The Presidents of District Boards will address all their requisitions and communications in respect of Public Works to the Executive Engineers of the District.

(9) The Executive Engineers, who are *Ex-officio* Members of the District Boards, will be regarded as professional advisers to them.

T. E. JEYARAMA AIYAR,
Secy. to Govt., Rev. Department.

To—The Presidents of District Boards.
The Deputy Commissioners of Districts.
The President, Kolar Gold Fields Sanitary Board.
The Chief Engineer of Mysore, Roads and Buildings.
The Secretary to Government, Public Works Department.
The Comptroller to Government.

APPENDIX XII.

[*Vide* Answer to Question 48 (*c*).]

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

G.O. No. FL. 5996-6005—I. T. 35-23-5, DATED 28TH APRIL 1924.

READ—

The undermentioned subjects mooted at the Dasara Session of the Representative Assembly of 1923 and the replies of Government thereto:—

40. Removal of irregularities in the working of the Mysore Income-tax Regulation.

41. Levy of income-tax in accordance with the accounts maintained by merchants.

Reply of Government—

The procedure adopted for the administation of the tax requires simplification, with a view to avoid hardship to assessees. The Income-tax Commissioner will be asked to make test check inspection to see what revision the existing procedure requires.

2. Government Order No. Fl. 2854-62—I. T. 35-23-1, dated 26th November 1923, directing the Commissioner of Income-tax to make inspections of a few typical Income-tax Offices and examine the procedure adopted therein for working the Income-tax Regulation and to furnish a report.

3. Letter No. 399, dated 19th February 1924, from the Commissioner of Income-tax in Mysore, submitting a report in the matter.

ORDER No. FL. 5996-6005—I. T. 35-23-5, DATED 28TH APRIL 1924.

The Commissioner of Income-tax has inspected 12 offices and submitted a report in respect of the procedure adopted in these offices as regards the method of assessment, the hearing of cases and appeals, the examination of accounts and the levy of penalties. On a perusal of the report and examination of the records that have come up before Government in connection with revision applications, they are pleased to pass the following orders in respect of the hardships complained of at the Representative Assembly:—

2. *Method of Assessment.*—It has been brought to

notice that when accounts produced by the assesses are not accepted by the assessing officers, reasons are not always given for their rejection. Government direct that in all such cases reasons for the non-acceptance of the accounts should be invariably given for the information of the appellate authority, if the case goes on appeal. Instances have also come to the notice of Government in which in the absence of the submission of the return of income or of the production of accounts by the assessees, their income has been fixed arbitrarily by the assessing officer. All assessing officers should therefore be directed to see that the income of the assessees is fixed on some tangible data obtained by confidential enquiries, result of which should be on record, instead of arbitrarily and that the facts on which their conclusions are based are mentioned in the order as far as possible.

3. *Hearing of Cases, etc.*—Every facility should be afforded to the assessees to represent their cases before the assesing officer or the appellate authority before the cases are decided. Appeals should not be disposed of without giving notice to the appellant and affording him an opportunity to represent his case. They should be posted for hearing and brought to disposal as early as possible and without undue delay.

4. In regard to the representation regarding the extension of the period for presentation of appeals, Government are of opinion that the provisions contained in Section 30 of the Income-tax Regulation for the addmission of the appeal after the prescribed period, at the discretion of the Deputy Commissioner, if he is satisfied with the reasons for the delay, are quite sufficient to meet all reasonable requirements and that no change in the law is called for in this respect.

5. *Examinations of Accounts.*—Section 31 of the Income-tax Regulation clearly lays down that income, profits and gains from business, professional earnings and income from other sources, shall be computed in accordance with the method of accounting regularly employed by the assessees. Accounts produced by the assessees should not be rejected and the turn-over basis adopted unless there are good grounds which should be placed on record to consider them to be unreliable and not worthy of acceptance.

6. In view of the complaints that have been received that assessees are often detained for long periods with their accounts in the Income-tax Offices much to the prejudice of

their legitimate work, all Income-tax Officers are required to see that the parties are heard promptly and their accounts examined and returned to them with as little delay as possible, suitable notice being taken of the conduct of the accountants concerned when there has been undue delay on their part in the examination of the accounts. It is also very necessary that every effort should be made by the Income-tax Officers to get tax-payers to file returns of income before finally assessing them.

7. In regard to the levy of penalties instructions have already been issued in Government Order No. Fl. 3581-90 —I. T. 43-23-2, dated 4th January 1924, to the effect that the recovery of penalty may be waived, if the whole amount of tax is paid within 60 days from the date of service of the notice of demand, and no further orders are therefore called for in this respect.

K. V. ANANTARAMAN,
Offg. Secretary to Government,
Revenue Department.

To—The Commissioner of Income-tax in Mysore.
The Deputy Commissioners of Income-tax.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

READ—

Government Order No. Fl. 5996-6005—I. T. 35-23-5, dated the 28th April 1924, passing orders in regard to the procedure adopted for working the Income-tax Regulation.

2. Proceedings of the Legislative Council at the session held in June 1925, relating to the subject.

ORDER NO. FL. 1891-901—I. T. 5-25-2,
DATED 12TH OCTOBER 1925.

At the Legislative Council Session held in June 1925l several non-official members of the Legislative Counci, spoke about the hardship caused to assessees, particularly

in the moffusil, by the procedure adopted for the administration of the Income-tax Regulation. The criticisms and raiding objections were severally answered and the provisions of law and practice were explained. In view, however, of the importance of the subject, Government have again examined the various representations, obtained the opinions of the Deputy Commissioners of Districts and the Commissioner of Income-tax in respect of the several points urged in the discussions and are pleased to pass the following orders for general information and guidance:—

2. The several objections and criticisms offered in regard to the administration of the Income-tax Regulation may be briefly summarised as follows:—

(1) Persons in rural parts who lend small sums of money are considered to be big money lenders and are assessed on the confidential reports received. Being illiterate, they keep no accounts and when asked to produce accounts, they fail to do so and consequently are assessed to tax without any further enquiry.

(2) The form of "Return of Income" is generally in English and illiterate villagers not knowing what it is, keep it by. Such people are assessed "in the absence of return." As a result, they are subjected to tax and even penalty, and their objections are not heeded, because they are assessed in the absence of return of income.

(3) Several confidential circulars are issued by the Commisioner of Income-tax for the guidance of the officers and references are made to them in assessment orders. Parties are at a disadvantage in not knowing what they are. Such circulars are *ultra vires* and have to be put a stop to. Officers should rely only on the Regulation and Rules framed thereunder.

(4) Accounts produced are rejected on flimsy grounds. They are not believed and are said to be spurious.

(5) People who are well-to-do have escaped assessment and there is loss of revenue to Government. On the other hand, a large number of people who are really poor are harassed by levy of tax on the strength of imaginary incomes.

(6) Assessment is made on the turn-over basis after rejecting the accounts produced. The rates of profits adopted are vere heavy and the Department have their own way of calculating profits. This has caused great hardship to merchants.

(7) A mixed committee of officials and non-officials may be appointed to fix the rate of profit of each calling.

(8) The Income-tax work of the taluks which are directly under the charge of the Deputy Commissioners should be entrusted to some other officer in order to remove the hardship caused to the assessees in the matter of appeals.

(9) There are no trained accountants in the moffusil offices and assessment becomes arbitrary. The Income-tax Officers do not themselves examine the accounts produced, but leave the matter to the clerks.

(10) There are no standardised forms of accounts prescribed and so the assessees are at a loss to know what the Department expects of them.

(11) The assessing officers are now placing too much reliance on the confidential reports of Amildars and Inspectors.

(12) Appeals should be allowed in cases where accounts are not produced or returns not furnished.

(13) Appeals should lie to the Civil Courts against orders of assessments made under the Income-tax Regulation.

(14) The assessment should be bassed on a three-year basis and the system of compounding may be introduced.

3. As regards the first point relating to the assessment of persons of small income in the moffusil, Government observe that circular instructions were issued in March 1924, that notices for submission of return of income should not be issued indiscriminately to persons who are *prima facie* not assessable. The assessing officer is required to exercise his discretion in the issue of notices to the persons whose names are included in the Amildar's list. Under the present rules, the minimum income prescribed for the purpose of the annual lists of potential assessees is Rs. 1,800 under the head Salaries, and Rs. 1,440 under other heads of income. Government consider that these limits may be raised to Rs. 2,000 and Rs. 1,800, respectively, with a view to further minimise the inconveniences caused to people with no assessable income. Separate action will be taken to amend the rules under the Income-tax Regulation. In preparing such lists, Amildars and Inspectors will be required to furnish full details and definite information regarding the assessable income of persons included in the list. Of course, the records connected with these confidential enquires and reports should be treated as strictly confidential and kept in the personal custody of the Amildar. To enable the Amildars of taluks having a large

number of assessees to carefully prepare the annual lists based on reliable information, Government are inclined to agree te the suggestion that Special Inspectors may be appointed to collect the necessary materials and advise the Amildars. For the present, one Inspector on Rs. 150 may be appointed as a tentative measure and his work confined to the important trading centres. The service of this Inspector may also be availed of by the Income-tax Officers to audit the accounts produced by the assessees. The Commissioner of Income-tax is requested to submit suitable proposals separately for the orders of Government. It is difficult to lay down a hard and fast rule as to how the assessment should be made in cases in which no accounts are produced or no regular method of accounting has been employed by the assessees. Under the proviso to Section 18 of the Regulation, Income-tax Officers are allowed discretion in computing Income-tax in such cases. Government desire to impress on Assessing Officers that they should exercise the discretion vested in them by Law sympathetically with reference to the circumstances of the assessee as ascertained by personal enquiries and as already directed in para 2 of the Government Order of 28th April 1924, the assessment should be based on tangible data and the facts on which conclusions are mentioned in the assessment order.

4. As regards the second point, *viz.*, supply of returns of income in Kannada, Government observe that in accordance with the Circular No. XIII, dated 22nd October 1924, issued by the Commissioner of Income-tax, Income-tax Officers are required to restrict the issue of English notices only to those who are conversant with that language. In all other cases, notices are required to be issued in Kannada language only. As, however, it might happen that forms in one language or the other would get exhausted before fresh forms could be supplied, the Commissioner is requested to get the forms of return of Income printed with bilingual (English and Kannada) headings in future.

5. It was urged that the issue of confidential circulars by the Commissioner of Income-tax for the guidance of officers should be put a stop to as reference to such circulars in assessment orders placed the parties at a disadvantage. As the circulars issued mainly to regulate the departmental procedure, Government do not see the force of the objection. Clear instructions will however be issued to assessing officers not to refer in any assessment order to any circular or order or copy of which the part cannot be permitted to have on

application. In this connection, Government desire that all circulars issued by the Income-tax Commissioner and also all orders and circulars issued by Government in regard to Income-tax administration, whether under the old or the present Regulation, should be carefully reviewed for deleting all old and obsolute circulars and orders and affecting necessary modification in the others in order to facilitate the work of Income-tax Officers and so as to avoid unnecessary hardship to assessees. The Income-tax Commissioner is requested to report within 1st December next the modifications and additions necessary. The instruction contain in an official memo of December 1920 issued by the Income-tax Commissioner that transfers in a Hindu family should not be recognised for purposes of assessment unless there has been a portion which should be evidenced by a partition deed should be suitably revised immediately. The circulars thus collated and revised will, after approval by Government, be embodied in Part II of the Income-tax Manual.

6. As regards the complaint against the rejection of accounts on flimsy grounds, Government have already issued instructions in their Order of 28th April 1924 that Assessing Officers should assign reasons in their assessment orders for the non-acceptance of the accounts produced by the assessees. If such reasons are not given, appellate officers may remand the cases for the purpose.

7. The fifth point about devising measures against well-to-do persons escaping assessment has already been dealt with in para 3 *supra* and the proposed appointment of a Special Inspector will help in bringing such cases promptly to the notice of the authorities. While, on the one hand, it would be vexatious to the public if notices are issued to persons with low income, it is very necessary in the interests of Government revenue that no person who is likely to be assessable to income-tax should be left out. The responsibility of the Inspectors and Amildars in preparing an annual lists carefully does not absolve the Income-tax Officers.

8. As regards the criticism levelled against the procedure of computing the assessable income on the turn-over basis, Government observe that the question has been carefully considered and instructions have been issued for the guidance of Income-tax Officers that adverse inference should not be drawn by non-production of *katcha* books by Excise Contractors and that the rates of profits of various trades, when assessments have to be made on the turn-over

basis, should be fixed as far as possible after consulting some of the respectable merchants engaged in business. It is understood that the rates of profits on various businesses have been fixed in accordance with the instructions of Government. Assessing officers will be instructed to keep a record of all statistics collected by them in the course of the examination of accounts produced as to what rates of profit have been earned by representatives of each trade in the locality, so that those rates may serve as a guide in assessing similar cases on the turn-over basis. Government further consider that there is need for a periodical revision of those percentages and direct that needful steps be taken by the Commissioner to review them in the light of experience gained. In this view, Government cannot accept the suggestion that a mixed committee of officials and non-officials may be appointed to fix the rate of profit of each calling. There are practical difficulties in adopting such a course and besides, some leading merchants are themselves opposed to same.

9. The next item of complaint is in respect of the disability of assessees in the matter of appeal in the taluks which are directly under the charge of the Deputy Commissioners. At present the income-tax work including assessment on incomes less than Rs. 9,000 is being attended to by the Deputy Commissioner only in one taluk in the Kadur District in Mudgere. Government will have no objection to transfer this class of cases to an Assistant Commissioner in the District and direct that the District Treasury Officer be required to take up the income-tax work of this taluk up to Rs. 9,000 as assessing officer.

10. As regards the suggestion that trained accountants may be appointed to deal with income-tax work in moffusil offices, Government observe that qualifications for clerks in Income-tax Offices, have been prescribed and instructions have been issued for giving them the necessary training. The Commissioner is requested to take steps, after consulting the Deputy Commissioners of Districts, to transfer accountants periodically from the office of the Deputy Commissioner of Income-tax for Bangalore and Mysore to the moffusils and *vice versa* so that all accountants in moffusil offices may have some training in the Bangalore Office.

11. In regard to the proposal that standardised forms of account may be introduced, Government consider that suggestion is not a practicable one. It is not possible to enforce any standard from being used by the assessees. To

facilitate the preparation of return of income, all necessary instruction for the same have been given in the form itself and a memo of additional instructions for Auditors has been recently issued by the Commissioner. A pamphlet on the *Audit of Accounts* is under preparation and when this is issued, the assessees will have greater facilities for the correct preparation of return of income.

12. As regards the complaint that the Assessing Officers are placing too much reliance on the confidential reports of Amildars and Inspectors, Government observe that no definite action can be taken on such vague statements. Under the orders already issued, Assessing Officers are required to furnish in the assessment order the facts on which their conclusions are based so as to give an opportunity to assessees to know on what grounds they have been assessed and to rebut, if necessary, the basis of computation. The Commissioner is requested to issue necessary subsidiary instructions in conformity with the orders of Government.

13. In regard to the suggestion that appeals should be allowed when assessments are made in cases where the return is not furnished or accounts are not produced, the law requires that the remedy provided by Section 27 of the Income-tax Regulation should be exhausted before an appeal can be entertained. No change is called for.

14. The regulation provides ample remedies in the case of wrong assessments and an ultimate reference to the Chief Court. The suggestion that appeals should lie to the Civil Courts against orders of assessment cannot be accepted.

15. The existing Regulation does not permit of the income-tax annually leviable being compounded by a lump sum payment, and Government do not consider it expedient to effect any change in the law in this respect.

B. SRINIVASA IYENGAR,
Secretary to Government,
Revenue Department.

To—The Commissioner of Income-tax in Mysore, Bangalore.
The Deputy Commissioner of Income-tax.
The Revenue Commissioner in Mysore, Bangalore.
The Compiler, *Mysore Gazette.*

PRESS TABLE.

APPENDIX XIII.

[Vide *Answer to Question 65 (a) and (b).*]

Number of students who were under instruction during 1926-27 in the several Schools and Colleges.

SCHOOLS.

	Communities.	*Boys.*	*Girls.*
1.	Adikarnatakas	16,760	2,857
2.	Mohamedans	30,272	1,445
3.	Indian Christians	2,259	1,521
4.	Ursus ..	For purposes statistics collected so far, these are	
5.	Kurubars ..	included under Hindus. Hence no separate	
6.	Visvakarmas ..	figures are available at present.	

COLLEGES.

Adikarnatakas	3
Mahomedans	67
Christians	35
Ursus	13
Kurubars	8
Visvakarmas	3

Amount of scholarship awarded.

SCHOOLS.

	Communities.	*Boys.*	*Girls.*
1.	Adikarnatakas—		
	High School ..	5,900 P.A.	Rs. 5,000 P.A. for all grades of education.
	Middle School ..	10,850 P.A.	
	Primary School ..	19,120 P.A.	
2.	Mohamedans—		
	High School ..	3,200 P.A.	Rs. 1,530 P.A. in Middle School classes.
	Middle School ..	720 P.A.	
	Primary School ..	Nil	
	No separate allotment is made for Mohamedan girls in High School classes.		
3.	Indian Christians—		
	High School ..	400	No separate allotment for girls of this community.
	Middle School ..	Nil	
	Primary School ..	Nil	
4.	Ursus—		
	No separate allotment is made for this community in any grade of education.		
5.	Kurubars—		
	High School ..	2,560	No separate allotment for girls.
	Middle School ..	2,150	
	Primary School ..	Nil	
6.	Visvakarmas—		
	No separate allotment is shown for this community.		

COLLEGES.

	Rs.
Adikarnatakas—	
I B.A	350
III B.A.	350
Mahomedans—	
Entrance (Maharani's College)	160
I B.A.	810
II B.A.	963
III B A.	438
M.A.	125
II M.B.B.S.	300
I L.M.P.	360
II L.M.P.	180
III L.M.P.	360
II B.Sc.	100
III B.Sc.	150
Christians—	
Entrance	320
M.A.	250
I B.A.	275
II B.A.	200
III B.A.	250
I B.E.	100
II B.E.	200
I M.B.B.S.	300
II M.B.B.S.	420
I L.M.P.	840
II L M.P.	480
III B.Sc.	150
Ursus—	
I B.A.	75*
II B.E.	300
Kurubars—	
I B.A.	300
III B.A.	300
II B.Sc.	150
Visvakarmas—	
I B.A.	150
III B.A.	150
III B.E.	150

* Scholarship to 7 Ursu students was paid by the Palace.

APPENDIX XIV.

(Vide *Answer to Question 2a.*)

Statement showing the names of Departments and the Government Orders revising the scale of pay.

No.	Name of Department	No of times revised.	G.O. No. and date.
1.	Revenue Department—		
	Revenue Commissioner's Office.	2	G.O. No. R. 11110-11, dated 12-5-1917. G.O. No R. 392-3—L.R. 312-25-7, dated 20-7-1926.
	District Establishment.	1	G.O. No. R. 4579-89—L.R. 308-12-14, dated 19-12-1913.
	Taluk Establishment	2	G.O No. R. 2528-37—L.R. 281-13-1, dated 19-9-1913. G.O. No. R. 9144-53—L.R 387-16-5, dated 13-7-1918.
	Treasury Establishment.	1	G.O. No. R. 1425-34—L.R. 162-22-1, dated 14-9-1922.
2.	Forest Department—		
	Conservator's Office and District Establishment.	3	G.O. No R. 6721-37—Ft. 54-14-50, dated 22-2-1918 G.O. No. R. 5081-2—Ft. 76-26-1, dated 4-1-1927. G.O. No. R. 5034-35—Ft. 101-27-3, dated 11-11-1917.
3.	Excise Department—		
	District and Taluk Establishment including Commissioner's Office.	2	G O. No. 9610-9, dated 24-2-1920. G.O. No Fl. 7430-4—Ex. 105-27-4, dated 8-3-1928.
4.	Income-tax Department	1	G.O. No. Fl. 7613-23—I.T. 42-27-2, dated 13-3-1928.
5.	Stamps	3	G.O. No. Fl. 6899-6900—S.R. 19-13-8, dated 15-5-1915. G.O No. Fl. 6838—St. 14-12-7, dated 20-5-1915. G.O. No Fl. 1875-6—St. 3-28-2, dated 24-8-1928.
6.	Registration Department.	3	G.O. No. J. 1674-8—Regis. 7-14-16, dated 20-11-1917. G.O. No. P. 3917-18—Regis. 3-23-8, dated 27-1-1925. G.O. No. Fl. 6397-8—Regis. 23-26-2, dated 9-2-1927.
7.	Mines Department	2	G.O. No. 20195—Geol. 29-18-7, dated 18-3-1919. G.O.No. 8045-6—Geol. 109-25-4, dated 26-5-1926.

APPENDIX XIV—*contd.*

No.	Name of Department	No. of times revised.	G.O. No. and date.
8.	General Administration—		
	Government House	2	O. 428-9—O.E. 127-25-6, dated, 17-8-1926.
			O. 2379-8—O.E. 31-27-13, dated 11-1-1928.
	Government Stables	2	G.O. No. G. 6042-95—Mily. 197-24-1, dated 5-2-1925.
			G.O. No. G. 1327-8—Mily. 291-27-8, dated 29-5-1928.
	Motor Car Establishment.	1	O. 428-9—O.E. 127-25-6, dated 17-8-1926.
	General and Revenue Secretariat.	5	G.O. No. G. 10713—G.M. 352-13-1, dated 26-6-1914.
			G.O. No. G. 5521-27—G.M. 33-17-1, dated 13-10-1917.
			G.O. No. O. 788-95—Cash 29-21-1, dated 27-9-1921.
			G.O. No. O. 616-22—O.E. 12-22-1, dated 25-7-1922.
			G.O. No. O. 1467-71—O.E. 66-25-1, dated 9-12-1925.
	Legislative Council and Representative Assembly.	2	G.O. No. 2171-2 C.B. 150-25-1, dated 8-2-1926.
			Rel. 521-3—R.A. 31-26-1, dated 17-1-1927.
	Comptroller's Office ..	2	Fl. 4613-53—G.F. 92-17-3, dated 26-2-1918.
			Fl. 3955—G.F. 232-24-6, dated 18-1-1926.
	Kannada Translator's Office.	2	O. 34—O.E. 4-25-2, dated 9-7-1925.
			O. 2537—O. E. 21-26-7, dated 11-2-1927.
	Board of Education ..	2	G.O. No. P. 679-82—Ec. 31-24-3, dated 11-8-1925.
			G.O. No. D. 6660-4—Ec. 18-26-3, dated 16-2-1927.
	Board of Agriculture	1	G.O. No. D. 6660-4—Ec. 18 26-3, dated 16-2-1927.
	Board of Industries and Commerce	1	D. 6660-4—Ec. 18-26-3, dated 16-2-1927.
9.	Muzrai Department ..	3	G.O. No. 2463-513—Muz. 82-14-2, dated 2-4-1917.
			G.O. No. 4613-4—Muz. 447-21-8, dated 22-2-1922.
			G.O. No. 2143-4—Muz. 287-27-2, dated 23-5-1928.
10.	Scientific and Miscellaneous Departments—		
	Geological Department	1	G.O. No. I.C. 504-8—Geol. 19-22-35, dated 10-2-1923.

APPENDIX XIV—*contd.*

No.	Name of Department	No of times revised.	G.O. No. and date.
	Meteorological Department.	1	G.O. No. 14220-1—G.M. 184-23-2, dated 10-2-1923.
	Mysore Local Service and Pleader's Examination Office.	2	G.O. No. 1321-2—G.M. 24-18-19, dated 17-7-1919. G.O. No. P. 6430-1—L.E. 9-26-2, dated 18-6-1927.
11.	Government Printing	1	G.O. No. G. 9077-8—P.S. 34-25-3, dated 12-5-1926.
12.	Stores Purchase Committee	2	G. 660-1—G.M. 2-25-7, dated 23-7-1926. G. 11482-3—G.M 223-26-4, dated 28-4-1927.
13.	Courts of Law	.. 2	G.O. No. J. 469-70—Cts. 270-13-3, dated 5-8-1915. G.O. No. P. 2275-6—Cts. 69-27-2, dated 3-11-1927.
14.	Jails Department	.. 1	No. G. 7819-21—Pris. 45-26-7, dated 13-1-1923.
15.	Police Department	.. 2	No. J. 4609-18—Pol. 234-15-10, dated 10-5-1918. No. P. 7256-7—Pol. 197-27-3, dated 10-5-1928.
16.	Medical Department—		
	Senior Surgeon's Office	1	G. 2219-20—Med. 83-19-2, dated 30-7-1920.
	Victoria Hospital, Bangalore.	1	G. 2800-9-10—Med. 44-18-30, dated 10-6-1918.
	Maternity Hospital	.. 3	G. 2114-5—Med. 73-25-6, dated 24-8-1926. G. 4256-7—Med. 75-27-2, dated 20-10-1927. G. 12948-9—Med. 189-27-4, dated 17-5-1928.
	Mental Hospital(Clerks, Matrons and Sergeants).	2	G. 10745-6—Med. 159-26-2, dated 2-4-1927. G. 3892-3—Med. 63-28-2, dated 20-9-1928.
	Vani Vilas Hospital, Mysore.	1	G. 1650-1—Med. 95-25-4, dated 11-8-1926.
	Ayurvedic College, Mysore.	1	G. 253-5—Muz. 368-26-19, dated 1-8-1928.
	Sub-Assistant Surgeons	1	G. 3645-46—Med. 101-25-11, dated 5-10-1926.
	Vaccine Institute	.. 1	L. 2666-7—San. 44-24-7, dated 15-10-1925.
17.	Public Works Department	1	P.D. 373-426—E 1974-2027, dated 9-9-1922.
18.	Agricultural Department—		

APPENDIX XIV—*contd.*

No.	Name of Department	No. of times revised.	G.O. No. and date.
	Demonstration Section	3	G.O. No. 6695-743—Agri. 107-12-3, dated 24-2-1914. G.O. No. 6065-6—A. and E. 50-19, dated 5-1-1921. G.O. No. D. 3726-7—A. and E. 253-27-18, dated 27-9-1928. Fl. 703, dated 27-9-1928.
	Gardens Department ..	3	G.O. No. 15788-9—G.M. 178-16-36, dated 22-5-1918. G.O. No. 23556-7—G.M. 143-19-21, dated 7-4-1920. G.-O No. J. C. 4649-50—G.M 129-23-2, dated 14-1-1925.
	Sericultural Department.	1	G. 3264-77—A & E. 57-18-15, dated. 28-9-1920.
	Veterinary Department	1	D. 7923-82—C.V. 65-26-5, dated 28-1-1928.
	Amrut Mahal Department.	1	D. 6448-49—A.M. 17-25-6, dated 12-2-1927.
19.	Industries and Commerce Department—		
	Director's Office ..	1	G.O. 2633-92—I.C. 121-22-1, dated 24-10-22.
	Chamarajendra Technical Institute	1	G.O. No. D. 7874-5—I.C. 83-27-4, dated 28-1-1928.
20.	Co-operative Department	5	G.O. 2151-2—Ec. 38-19-5, dated 1-9-1919. G.O. No. 6297-7—E.C. 8-18-25, dated 9-1-1919. G.O. No. 3-4—Ec. 24-20, dated 22-10-1920. G.O. No. L. 4769-73—C.S. 37-2-2, dated 3-1-1923. G.O. No. D. 2119-20—C.S. 2-26-10, dated 17-8 1928.

Statement showing the number and date of Government Orders sanctioning the revision of establishment of the Education Department.

1.	G.O. No. 6590-2—Edn. 82-12-4 of 30-12-1913.	Passing orders revising the scale of pay of Educational Officers.
2.	G.O. No. 1307-9—Edn. 82-12 of 13-11-1914.	Sanctioning the revised scale of A.V. and V. E. Schools from 1-10-1914.
3.	G.O. No. 1556-8—Edn. 156-14-2 of 29-9-1915.	Sanctioning the revision of the scale of the Inspectorate in the Education Department.

4.	G.O. No. 5037-8—Edn. 111-17-18 of 6-12-1918.	Sanctioning the reorganisation of the establishment of the Office of the Inspector-General of Education.
5.	G.O. No. Fl. C. 6-55—S.N.A. 5-21 of 9-10-1921.	Sanctioning the general increase of pay to officials in all the Departments from 1-9-1921.
6.	G.O. No. E. 1164-6—Edn. 421-22-33 of 6-10-1923.	Sanctioning the remodelling of Primary and Mlddle Shools.
7.	G.O. No. E. 3631-2—Edn. 171-23-8 of 27-12-1924.	Sanctioning the revision of pay of Pandits and Munshies in the Training College and the several High Schools.
8.	G O. No. E. 7393-4—Edn. 10-22-230 of 26-6-1925.	Sanctioning the creation of 125-10-175 grade for the snbordinate officers in the Department.
9.	G.O. No. E. 437-8—Edn. 63-25-1 of 31-7-1925.	Sanctioning the revison of the scales of pay of lady graduates, in the Education Department.
10.	G.O. No. E. 6598-9—Edn. 85-25-13 of 8-6-1926.	Sanctioning the reorganisation of the Local Examination Section of the Office of the Inspector-General of Education.
11.	G.O. No. 701-2—Edn. 12-25-192 of 5-8-1926.	Sanctioning the revision of the clerical and menial staff of the High Schools and Normal Schools.
12.	G.O. No. E. 3155-56—Edn. 10-12-1926.	Sanctioning the raising of the pay of Head Masters and District Inspectors on Rs. 175 to 200 from 1-10-1926.
13.	G.O. No. E. 4758-9—Edn. 184-26-2 of 1-3-1927.	Sanctioning the conversion of the existing scales of Rs. 45 and 55 in the Middle Schools into 40-2-50 and 50 respectively.
14.	G.O. No. D. 9727-8—Edn. 209-25-4 of 6-5-1927.	Sanctioning the conversion of 12 appointments of Pandits and Munshies in grade 30-3-45 to 45-4-65.
15.	G.O. No. D. 1042-101—Edn. 241-26-7 of 27-7-1927.	Sanctioning the reorganisation of the Inspectorate.
16.	G.O. No. D. 10494-5—Edn. 1-25-145 of 28-3-1928.	Sanctioning the conversion of 13 appointments on 55 into those on 50-5-75 in High Schools.

MILITARY DEPARTMENT.

No.	Name of Office.	No. of times the establishment was revised since 15 years.	Years during which establishment were revised.
1.	Headquarter Establishment	.. 2	1917 and 1928.
2.	Mysore Lancers	.. 1	1927.
3.	Mysore Transport Crops	.. 3	1914, 1922 and 1928.

No.	Name of Office.	No. of times the establishment was revised since 15 years.	Years during which the establishment were revised.
4.	Mysore Horse ..	1	1927.
5.	Mysore Infantry ..	2	1917 and 1927.
6.	Hesserghatta Grass Farm	2	1914 and 1928.
7.	Kunigal Stud Farm ..	2	1914 and 1928.
8.	Military Stores ..	2	1917 and 1928.

N.B.—In 1921, High Price Allowance was merged with pay.

ELECTRICAL DEPARTMENT.

Establishment .. .. Twice during 1917 and 1921.

Statement showing the Government Orders under which the pay of the several establishments of the Railway Department was revised during the last 15 years.

Name of the Department.	*Government Order and date.*
Audit Section ..	Fl. 4693-5—G.F. 190-19-2, dated 6-2-1920.
	Fl. C. 655—S. & A. 5-21, dated 9-10-1921.
	Fl. 4629-15—G.F. 8-2-345, dated 13-2-1925.
Railway Secretariat ...	1542-46—Ry. F. 23, E. 18-19, dated 28-11-1918.
	O.M. 2218-19, dated 5-2-1921.
	Fl. C. 655—S. & A. 5-21, dated 9-10-1921.
	1619-20—Ry. F. 23 E, dated 25-2-1925.
Agency Section ..	R.S. 1542-46, dated 28-11-1918.
	R.S. 623-27, dated 10-9-1920.
	Fl. C. 655—S. & A. 5-21, dated 9-10-1921.
	R.S. 2501-3, dated 27-6-1925.
Engineering Section ..	R.S. 120-21, dated 19-7-1920.
	Fl. C. 655—S.A. 5-21, dated 9-10-1921.
	R.S. 3079-82, dated 30-3-1922.
	R.S. 39-41, dated 7-7-1923.
	R.S. 309-315, dated 15-8-1923.
	1790-92, dated 8-3-1924.
	R.S. 1662-9, dated 25-2-1925.
	R.S. 530-31, dated 9-9-1925.
	R.S. 1982-83, dated 19-5-1926.
	R.S. 400-401, dated 25-8-1927.
Loco. and Carr. Department (Office establishment)	R.S. 922-26—Ry. F. 62 E. 17-18, dated 21-9-1917.
	R.S. 1168-72...Ry. F. 60 E. 17-18, dated 12-10-1917.

Name of the Department.	*Government Order and date.*
	R.S. 3479-82—Ry. F.E. 62-17-18, dated, 6-5-1918.
	R.S. 141-145—Ry. F. 62 E. 1920, dated 25-7-1919.
	R.S. 3529-32—Ry. F. 62 E. 20-21, dated 10-5-1921.
	R.S. 3679-82—Ry. F. 62 E. 20-21, dated 25-5-1921.
	Fl. C. 655—S. & A. 5-21, dated 9-10-1921.
	R.S. 896-99—Ry. F. 62 E. 25-26, dated 9-11-1925.
Office establishment working in Running sheds.	R.S. 916-17—Ry F. 62 E. 25-26, dated 13-11-1925.
Train Examining staff ..	R.S. 145-48—Ry. F. 2 E. 20-21, dated 22-7-1920.
	R.S. 1660-62—Ry. F. 39 E. 22-23, dated 12-1-1923.
	R.S. 1531-33—Ry. F. 39 E. 23-24, dated 2-2-1924.
Loco. Running Staff ..	R S. 145-148—Ry. F. 2 E. 20-21, dated 22-7-1920.
	R S. 2908-10—Ry. F. 40 E. 21-22, dated 15-3-1922.
	No. 2939, dated 17-3-1922.
	R.S. 2270-71—Ry. F. 39 E. 24-25, dated 25-5-1925.
Stores Department ..	R.S. 638-42—Ry. F. 69 E. 20-21, dated 11-9-1920.
	Fl. C. 655—S. & A. 5-21, dated 9-10-1921.
	R.S. 439-41—Ry. F. 69 E. 22-23, dated 14-8-1922.
	R.S. 2128-30—Ry. F. 69 E. 22-23, dated 9-3-1923.
	R.S. 649-50—Ry. F. 69 E. 24-25, dated 26-9-1924
	R.S. 1705—Ry. F. 69 E. 24-25, dated 9-3-1925.
Traffic Section ..	R.S. 547-51—Ry. F. 65 E. 15-16, dated 26-8-1915.
	R.S. 3851-55—Ry. F. 65 E. 16-17, dated 21-6-1917.
	R.S. 3456-60—Ry. F. E. 65—18-19, dated 20-6-1919.
	R.S. 145-48—Ry. F. 2 E. 20-21, dated 22-7-1920.
	R.S. 538-42—F. 65 E. 20-21, dated 1-9-1920.
	Fl. C. 655—S. & A. 5-21, dated 9-10-1921.
	R.S. 2077-80—Ry. F. 2 E. 21-22, dated 6-1-1922.

Name of the Department.	*Government Order and date.*
	R.S. 3012-14—Ry. F. 2 E. 22-23, dated 28-2-1923.
	R.S. 3038-40—Ry. F. 23 E. 22-23, dated 29-6-1923.
	R.S. 467-68—Ry. F. 65 E. 23-24, dated 6-9-1923.
	R.S. 473-74—Ry. F. 2 E. 23-24, dated 6-9-1923.
	R.S. 491-93—Ry. F. 69 O. L. 23-24, dated 1-9-1923.
	R.S. 1028-29—Ry. F. 2 E. 23-24, dated 24-12-1923.
	R.S. 112-15—Ry. F. 65 E. 26-27, dated 19-7-1926.
	R.S. 1235-36—Ry. F. 2 E. 27-28, dated 16-12-1927.
	R.S. 89-90—Ry. F. 2 E 28-29, dated 14-7-1928.

APPENDIX XV.

[Vide *Answer to Question 6 (a) and (c).*]

Year	The No. of persons sentenced to death	The No. of persons sentenced to whipping either with or without other punishment	The No. of death sentences commuted by Government
1922-23 ..	10	59	5
1923-24 ..	3	100	3
1924-25 .	5	87	1
1925-26 ..	1	83	2
1926-27 ..	..	60	..